

UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF GEORGIA
ATLANTA DIVISION

IN RE:) CHAPTER 13
)
) CASE NO 13-64300
RICHARD RUSS,)
)
Debtor.)

RICHARD RUSS,)
)
)
Movant,)
) CONTESTED MATTER
v)
INTERNAL REVENUE SERVICE,)
)
Respondent.)

**NOTICE OF REQUIREMENT OF RESPONSE TO OBJECTION TO CLAIM OF
INTERNAL REVENUE SERVICE – CLAIM NO. 5-1**

PLEASE TAKE NOTICE that Richard Russ has filed an Objection to the above-referenced claim seeking an order disallowing this claim.

Your rights may be affected. You should read these papers carefully and discuss them with your attorney, if you have one in this bankruptcy case. If you do not have an attorney, you may wish to consult one.

If you do not want the court to grant the relief requested, or if you want the court to consider your views, then on or before **March 26, 2014**, you or your attorney must:

(1) File with the court a written response, explaining your positions and views as to why your claim should be allowed as filed. The written response must be filed at the following address:

US Courthouse,
Room 1340,
75 Spring Street, SW,
Atlanta, GA 30303

If you mail your response to the Clerk for filing, you must mail it early enough so that the Clerk will actually receive it on or before the date stated above.

(2) Mail or deliver a copy of your written response to the Objector's attorney at the address stated below. You must attach a Certificate of Service to your written response stating when, how, and on whom (including addresses) you served the response.

If you or your attorney does not file a timely response, the court may decide that you do not oppose the relief sought, in which event the hearing scheduled below may be canceled and the court may enter an order disallowing your claim as requested without further notice and without a hearing.

If you or your attorney files a timely response, then a hearing will be held in **Courtroom 1201, United States Courthouse, 75 Spring Street, SW, Atlanta, Georgia, at 10:00 am on April 9, 2014**. You or your attorney must attend the hearing and advocate your position.

Dated: This 26th day of February, 2014.

Respectfully submitted by,

/s/
Amit Patel
Georgia Bar No.697014
Robert J. Semrad & Associates
101 Marietta Street
Suite 3600
Atlanta, GA 30303
(678)668-7160

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**OBJECTION TO CLAIM OF THE DEPARTMENT OF TREASURY INTERNAL
REVENUE SERVICE - CLAIM NO. 1-4**

COMES NOW Debtor and hereby objects to the Proof of Claim filed by Respondent in this Chapter 13 case and shows this Honorable Court the following:

1.

This case was commenced by the filing of a Voluntary Petition for relief in Bankruptcy under Chapter 13 of Title 11 of the United States Code on June 29, 2013.

2.

On August 21, 2013, Respondent amended its claim (see claim 1-4) to state Debtor owed \$5,564.00 in outstanding priority tax debt for certain years.

3.

Debtor contends he completed an Offer and Compromise for the alleged priority tax debt owed. Respondent, through its agents, represented to the Debtor he fulfilled his obligation under

the Offer and Compromise and he would be relinquished of the debt owed. Respondent's Proof of Claim is inaccurate and in contradiction to the aforementioned agreement between the Debtor and Movant.

4.

Debtor is willing to testify as to the foregoing facts.

WHEREFORE, Debtor prays:

- (a) that the priority claim not be allowed;
- (b) that the priority claim be reclassified as unsecured;
- (c) that the claim should be disallowed until hearing on objection; and
- (d) for such other and further relief as this Court may deem necessary and proper;

Dated: This 25th day of February, 2014.

Respectfully submitted by,

/s/
Amit Patel
Georgia Bar No.697014
Robert J. Semrad & Associates
101 Marietta Street
Suite 3600
Atlanta, GA 30303
(678)668-7160

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CERTIFICATE OF SERVICE

I hereby certify, under penalty of perjury, that I am more than eighteen years of age, and that on this day I served a copy of the within Objection to Claim of INTERNAL REVENUE SERVICE together with a copy of the foregoing Notice upon the following by depositing a copy of same in the United States Mail with sufficient postage thereon to ensure delivery to:

Internal Revenue Service

401 W Peachtree Street, NW, Room 1665
M/S 334-D
Atlanta, GA 30308

United States Attorney's Office

Richard B. Russell Federal Building
75 Spring St., S.W.
Suite 600
Atlanta, GA 30308

Special Assistant United States Attorney

401 W. Peachtree Street, N.W.
Stop 1000-D
Suite 600
Atlanta, GA 30308

Internal Revenue Service

P.O. Box 7346
c/o Geraldine Davis
Philadelphia, PA 19101-7346

Internal Revenue Service

Centralized Insolvency Operation
P.O. Box 21126
Philadelphia, PA 19114

Internal Revenue Service

Insolvency Unit
401 W. Peachtree Street, N.W.
Stop 334-D
Atlanta, GA 30308

Department of Justice, Tax Division

Civil Trial Section, Southern Region
P.O. Box 14198
Ben Franklin Station
Washington, D.C. 20044

U.S. Trustee

Office of the US Trustee
Suite 362
75 Spring Street, SW
Atlanta, GA 30303

I further certify that, by agreement of parties, Mary Ida Townson , Standing Chapter 13 Trustee, was served via the ECF electronic mail/noticing system.

Dated: This 26th day of February, 2014.

Respectfully submitted by,

/s/
Amit Patel
Georgia Bar No.697014
Robert J. Semrad & Associates
101 Marietta Street
Suite 3600
Atlanta, GA 30303
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